

STATUTORY AUDIT REPORT

NAGAR PARISHAD-MAKSI

Dist-Shajapur (M.P)

FY : 2019-2020



GURBANI RAJPOOT AND CO.

Chartered Accountants

Plot No. 166 Rachna Nagar, Bhopal (M.P) – 462023

Ph No 0755-4924161, 9993810361, 9893463584

AUDITOR REPORT
NAGAR PARISHAD MAKSI (MP)

Unique Document Identification Number (UDIN) for this document is 21413105AAAAAQ7524.

We have examined the Books of Accounts maintained as well as computerised in accounting software (tally) and also examined vouchers, counter of receipts books, bank statements and other subsidiary records of Nagar Parishad Maksi for verifying the subject matters as specified in the scope of work given by corporation for the year ended on 31st March 2020. With regards to the audit, we make following observation :

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to have obtained reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the Annexure referred to above, we report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by corporation so far as appears from our examination of the books.
- 3) The Balance Sheet and Income & Expenditure a/ dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) In the case of Balance Sheet of the state the affairs of the above named trust/ institution as at 31st March 2020. And
 - (ii) In the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31st March 2020.

Place: Bhopal
Date:15/06/2021

M. S. Rajpoot
मुख्य नगर पालिका अधिकारी
नगर परिषद मक्सी, जिला शाजापुर

for Gurbani Rajpoot & Co.
Chartered Accountants

(Veer S Rajpoot)
Partner
M No. 413105



Observations on the Scope of work prescribed to us

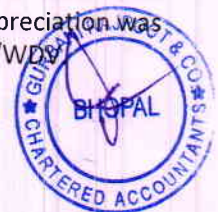
1. Audit of Revenue:

- I. We have audited all the sources from where parishad is deriving its revenue for the financial year 2019-20.
- II. We have checked all the revenue receipts from the counter files of the receipt books/cash book and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in bank properly and where they are not deposited in bank account then such receipt have been specifically mentioned in the Bank Reconciliation Statement of the concerned bank account.
- III. We have verified all the entries reported in the cash book. All the irregularities and arithmetical errors have been specifically mentioned in the Bank Reconciliation Statements.
- IV. Interest income earned during the F.Y 2019-20 on FDR's held by the Parishad is accounted on cash basis i. e .Interest have been recorded in the books of account only on the maturity of FDR.
- V. During the course of audit, we have verified the interest rates, bearing on the FDR's, are as per the prevailing market norms. There is no any other investment which has been kept at low rate of interest prevailing in the current market.

2. Audit of Expenditures

- I. We have audited the expenditures incurred by the parishad during the F.Y.2019-20 and no major irregularities or errors were noticed by us.
- II. We have verified the entries in the cash book with relevant vouchers and found all vouchers in proper regularity.
- III. We examined the monthly balances of the cash book (Single Accounting Basis) maintained manually as well as the same is recorded in tally accounting software (Double Accounting System). cash book is properly balanced .
- IV. We found no case where the expenditure for a particular scheme has exceeded the funds allocated to that particular scheme.
- V. All the amounts have been spent accordance with the guidelines, conditions, directives and rules issued by the state or central government or respective body from grant received and no contravention was found or noticed during the course of audit.
- VI. We found that all the expenditures, subject to notes to accounts, were properly supported by the relevant and required vouchers and they were also adequately supported by the administrative and financial sanction accorded by the competent authority.
- VII. Parishad/ municipality is following cash basis accounting system therefore 100% fixed assets booked as expenditure by the parishad in the same year hence depreciation was not booked on the fixed assets as per general accounting system i.e.SLM/WD.

महेश्वर
मुख्य नगर पालिका अधिकारी
नगर पालिका मुख्यालय, जिला शाजापुर



3. Audit of Book Keeping

- I. We have verified the cash book which is maintained manually and all ledgers, cashier cash book, Bank account statements, vouchers, Receipt books store registers and all the records maintained.
- II. Generally the books of accounts of the parishad are to be maintained on accrual basis by employing double entry accounting system But the ULB/Corporation is maintaining the books accounts by employing mixed system of accounting i. e. partial on cash basis and partial on accrual basis for example :-
 - (a) Interest on FDR has been accounted on cash basis at the time of maturity of FDR's.
 - (b) Provisions for expenses are not incorporate as on balance sheet date and TDS and GST deducted from contractor/other recorded and booked as expenditure/payment at the year end, relevant return provided to us.

4. Audit of FDRS

- I. We have verified all the FDRS's with FDR Register held by the parishad. No discrepancies have been found. During the financial year all FDR's encashed/matured hence there was no fixed deposit at the end of the year.
- II. The Interest income of the parishad is accounted for on cash basis and booked as income during the year.

Place: Bhopal
Date:15/06/2021

M. S. Rajpoot
बुद्ध नगर पंचायत - बिकारी
नगर पंचायत, बिकारी, बिकारी

for Gurbani Rajpoot & Co.
Chartered Accountants

(Veer S Rajpoot)

Partner

M No. 413105



NAGAR PRAISHAD MAKSHI
DIST, SHAHJAPUR
Income and Expenditure Statement
For The Period from 01.04.2019 to 31.03.2020

| Expenditure | Amount (Rs.) | Income | Amount (Rs.) |
|----------------------------------|--------------|---|--------------|
| 15th Aug Celebration Exp. | 106620.00 | Anudan | 119585235.00 |
| Advertisement Exp | 425171.00 | Aatishbaji Anumati | 1950.00 |
| Advocate & Legal Exp | 25000.00 | Aavedan Shulk | 12230.00 |
| Amanat Wapsi Exp | 74000.00 | Agani Shaman Shulk | 1200.00 |
| Audit Exp | 31400.00 | Amanat (Nal) | 44500.00 |
| Audit Fees | 30000.00 | Anapatti Praman Patra | 2300.00 |
| Audit Local Exp | 200000.00 | Asthai Dakhal | 258972.00 |
| Bank Charges | 4727.55 | Audit Aapatti Fee | 2350.00 |
| Benner and Flex Exp | 12300.00 | Bazar Baithak | 104495.00 |
| Building Nirman Exp | 727698.00 | Bhawan Praman Patra | 21300.00 |
| Building Repaire Exp | 257775.00 | Bhu Bhatak Baki | 207.00 |
| Cc Road Nirman Exp | 10259021.00 | Bhu Bhatak Chalu | 67.00 |
| Colour and Painting Exp | 224100.00 | Bhukhand Praman Patra | 200.00 |
| Computer Material Exp | 2750.00 | Dukan Kiraya Baki | 147392.00 |
| Computer Repaire Exp | 465587.00 | Dukan Kiraya Chalu | 299434.00 |
| Computer Work Exp | 742865.00 | Duplicate Rashan Card | 8700.00 |
| Construction Exp | 8336952.00 | Galan Shulk | 41500.00 |
| Consulatncy Exp | 108100.00 | Interest FDR | 1004220.85 |
| Desiel Exp | 1754732.00 | Interest SB | 555786.35 |
| Electrical Material Exp | 2337570.00 | Jalkar Baki | 196133.00 |
| Electricity Bill Exp | 3946363.00 | Jalkar Chalu | 374613.00 |
| Employee Personal Loan Kist Exp | 227662.00 | Jan Sankhya Praman Patra | 200.00 |
| Festival Exp | 120104.00 | Jati Praman Patra | 540.00 |
| Furniture Exp | 362717.00 | Kshatipurti | 48490.00 |
| GPF Katotra | 1918941.00 | Late Fee | 76500.00 |
| Income Tax (TDS) | 696854.00 | Mangal Bhawan Shulk | 9500.00 |
| Jal Praday Material Exp | 6483314.00 | Matsya Singhada Lease | 500.00 |
| Jalpraday Repaire Exp | 169803.00 | Mic Income | 155654.00 |
| Leave Incashment | 290631.00 | MP Vidhyut Mandal | 233000.00 |
| Madhyan Bhojan Exp | 1847814.00 | Mukhya Mantri Aashray BAKI | 12606.00 |
| Mic Exp | 277763.00 | Mukhya Mantri Aashray Chalu | 972.00 |
| Mukhyamantri Anteshti Payment | 250000.00 | Mukhyamantri Anteshti Sahayata Receipts | 185000.00 |
| Mukhya Mantri Anugrah Anudan Exp | 3600000.00 | Nagriy Vikash Baki | 63607.00 |
| Nala Nirman Exp | 14056111.00 | Nagriy Vikaskar Chalu | 304253.00 |
| News Paper Exp | 8905.00 | Namantran Fee | 58900.00 |
| Park Nirman Exp | 1275641.00 | Nirman Jurmana | 4500.00 |
| Penssion Fund Exp | 337655.00 | Niwas Praman Patra | 5190.00 |
| PMAY Exp | 56894568.00 | Old Union Bank A/c Closed | 2315086.53 |
| Puliya Nirman Exp | 678255.00 | Pashu Panjiyan | 959090.00 |
| Repair & Maitance Exp | 390972.00 | Patakha Vikray Praman Patra | 1950.00 |
| Road Repaire Exp | 444772.00 | Patta Baki | 15346.00 |
| Salary Arrar | 1517574.00 | Patta Chalu | 2763.00 |
| Salary Exp | 14505214.00 | Penalty Fee | 12500.00 |
| Salary Master | 5675311.00 | Photo Copy Fee (Income) | |

| | | | |
|------------------------------|---------------------|--|---------------------|
| Salary Parshad | 203100.00 | PMAY Exp. Return Back | 7300000.00 |
| Shield and Trofy Exp | 26295.00 | Praman Patra | 190.00 |
| Sound and Speaker Exp | 43540.00 | Rajiv Aashray Baki | 23024.00 |
| Stationery and Photocopy | 368434.00 | Rajiv Aashray Chalu | 1479.00 |
| Statue Exp | 1182815.00 | Rashan Card Cancel Fee | 2000.00 |
| Swachata Shakha Material Exp | 918170.00 | Rashan Card Praman Patra | 715.00 |
| Swachta Servekshan Exp | 101100.00 | RASOIYA RASHI | 8063.00 |
| Tea and Refreshment Exp | 20040.00 | Record Talasi Shulk | 24000.00 |
| Telephone Exp | 50043.00 | Sahukari Licence Fee | 8000.00 |
| Tent Kiraya Exp | 12865.00 | Samarpan | 550.00 |
| Travelling Exp | 386500.00 | Samekit Kar Baki | 190790.00 |
| Tubewell Exp | 1017320.00 | Samekitkar Chalu | 74163.00 |
| Vahan Insurance Exp | 109561.00 | Samptikar Baki | 257449.00 |
| Vahan Repaire Exp | 695949.00 | Sampti Kar Chalu | 931071.00 |
| Vardi Exp | 364903.00 | Service Shulk | 115.00 |
| Vraksharopan Exp | 32225.00 | Shiksha Upkar Baki | 65063.00 |
| | | Shiksha Upkar Chalu | 304080.00 |
| | | Shochalay Praman Patra | 400.00 |
| | | Surcharge | 91188.00 |
| | | Tanker Shulk | 900.00 |
| | | Thiya Kshatipurti | 50640.00 |
| | | Truck Thiya | 103009.00 |
| | | Vidhuyt Praman Patra | 14800.00 |
| | | Vigyapan Shulk | 6000.00 |
| | | Vikas Shulk | 445360.00 |
| | | Vivah Panjiyan | 720.00 |
| | | Vyavsay Praman Patra | 27755.00 |
| | | Excess of Expenditure over Income | 10575691.82 |
| Total | 147636172.55 | Total | 147636172.55 |

For Nagar Parisha Maksi

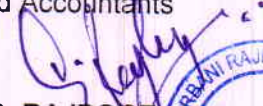

(Chief Municipal Officer)
मुख्य नगरपालिका अधिकारी
नगर प्रविष्ट मक्सि, जिला बाजापुर

Date: 15/06/2021

Place: Bhopal

for M/s GURBANI RAJPOOT & CO.

Chartered Accountants


VEER S. RAJPOOT
(Partner)

UDIN : 21413105AAAAAQ7524



NAGAR PRAISHAD MAKSI

DIST, SHAHJAPUR

Receipts and Payment A/c

For The Period from 01.04.2019 to 31.03.2020

| Receipts | Amount (Rs) | Payment | Amount (Rs) |
|-----------------------------|---------------|----------------------------------|-------------|
| Opening Balance :- | | Direct Expenses | |
| Bank Account | | 15th August Exp | 106620.00 |
| Axis 61934 | 466729.64 | Advertisement Exp | 425171.00 |
| Jila Sahkari 0424 | 489575.85 | Advocate & Legal Exp | 25000.00 |
| Mpgb 00003 | 3295251.61 | Amanat Wapsi Exp | 74000.00 |
| Mpgb 00009 | 2344082.54 | Audit Exp | 31400.00 |
| Sbi 1939 | 2259473.37 | Audit Fees | 30000.00 |
| Sbi 4035 | 306133.28 | Audit Local Exp | 200000.00 |
| Sbi 5415 | 4858247.96 | Bank Charges | 4727.55 |
| Ubi 10914 | 936350.24 | Benner and Flex Exp | 12300.00 |
| Ubi 11146 | 8443.00 | Building Nirman Exp | 727698.00 |
| Ubi 16985 | 85592.36 | Building Repaire Exp | 257775.00 |
| Ubi 36147 | 17690855.85 | Cc Road Nirman Exp | 10259021.00 |
| FDR - | | Colour and Painting Exp | 224100.00 |
| FDR 291586 Rs 280000 | 280000.00 Dr | Computer Material Exp | 2750.00 |
| FDR 8122590002 Rs 975000 | 975000.00 Dr | Computer Repaire Exp | 465587.00 |
| FDR Mpg Bank 449163 | 8975000.00 Dr | Computer Work Exp | 742865.00 |
| FDR Nmgb 0449162 | 945000.00 Dr | Construction Exp | 8336952.00 |
| Direct Incomes | | Consulatncy Exp | 108100.00 |
| Anudan | 119585235.00 | Desiel Exp | 1754732.00 |
| Aatishbaji Anumati | 1950.00 | Electrical Material Exp | 2337570.00 |
| Aavedan Shulk | 12230.00 | Electricity Bill Exp | 3946363.00 |
| Agani Shaman Shulk | 1200.00 | Employee Personal Loan Kist Exp | 227662.00 |
| Amanat (Nal) | 44500.00 | Festival Exp | 120104.00 |
| Anapatti Praman Patra | 2300.00 | Furniture Exp | 362717.00 |
| Asthai Dakhal | 258972.00 | GPF Katotra | 1918941.00 |
| Audit Aapatti Fee | 2350.00 | Income Tax (TDS) | 696854.00 |
| Bazar Baithak | 104495.00 | Jal Praday Material Exp | 6483314.00 |
| Bhawan Praman Patra | 21300.00 | Jalpraday Repaire Exp | 169803.00 |
| Bhu Bhatak Baki | 207.00 | Leave Incashment | 290631.00 |
| Bhu Bhatak Chalu | 67.00 | Madhyan Bhojan Exp | 1847814.00 |
| Bhukhand Praman Patra | 200.00 | Misc Exp | 277763.00 |
| Dukan Kiraya Baki | 147392.00 | Mukhyamantri Anteshti Payment | 250000.00 |
| Dukan Kiraya Chalu | 299434.00 | Mukhya Mantri Anugrah Anudan Exp | 3600000.00 |
| Duplicate Rshan Card | 8700.00 | Nala Nirman Exp | 14056111.00 |
| Galan Shulk | 41500.00 | News Paper Exp | 8905.00 |
| Interest FDR | 1004220.85 | Park Nirman Exp | 1275641.00 |
| Interest SB | 555786.35 | Penssion Fund Exp | 337655.00 |
| Jalkar Baki | 196133.00 | PMAY Exp | 56894568.00 |
| Jalkar Chalu | 374613.00 | Puliya Nirman Exp | 678255.00 |
| Jan Sankhya Praman Patra | 200.00 | Repair & Maitance Exp | 390972.00 |
| Jati Praman Patra | 540.00 | Road Repaire Exp | 444772.00 |
| Kshatipurti | 48490.00 | Salary Arrar | 1517574.00 |
| Late Fee | 76500.00 | Salary Exp | 14505214.00 |
| Mangal Bhawan Shulk | 9500.00 | Salary Master | 5675311.00 |
| Matsya Singhada Lease | 500.00 | Salary Parshad | 203100.00 |
| Mic Income | 155654.00 | Shield and Trofy Exp | 26295.00 |
| MP Vidhyut Mandal | 233000.00 | Sound and Speaker Exp | 43540.00 |
| Mukhya Mantri Aashray BAKI | 12606.00 | Stationery and Photocopy | 368434.00 |
| Mukhya Mantri Aashray Chalu | 972.00 | Statue Exp | 1182815.00 |
| | | Swachhata Shiksha Material Exp | |

मुख्य नगर पालिका अधिकारी
नगर प्रशासन महत्ती, जिला शाहजपुर



| | | | |
|----------------------------------|---------------------|---------------------------|---------------------|
| Nagriy Vikash Baki | 63607.00 | Tea and Refreshment Exp | 20040.00 |
| Nagriy Vikaskar Chalu | 304253.00 | Telephone Exp | 50043.00 |
| Namantran Fee | 58900.00 | Tent Kiraya Exp | 12865.00 |
| Nirman Jurmana | 4500.00 | Travelling Exp | 386500.00 |
| Niwas Praman Patra | 5190.00 | Tubewell Exp | 1017320.00 |
| OLD UNION BANK A/C CLOSED INCOME | 2315086.53 | Vahan Insurance Exp | 109561.00 |
| Pashu Panjiyan | 959090.00 | Vahan Repaire Exp | 695949.00 |
| Patakha Vikray Praman Patra | 1950.00 | Vardi Exp | 364903.00 |
| Patta Baki | 15346.00 | Vraksharopan Exp | 32225.00 |
| Patta Chalu | 2763.00 | | |
| Penalty Fee | 12500.00 | | |
| Photo Copy Fee | 24.00 | | |
| Pmay Income | 7300000.00 | Closing Balance :- | |
| Praman Patra | 190.00 | Bank Account | |
| Rajiv Aashray Baki | 23024.00 | Axis 61934 | 483866.64 |
| Rajiv Aashray Chalu | 1479.00 | Canaran Bank - 2268 | 8527100.00 |
| Rashan Card Cancel Fee | 2000.00 | Canaran Bank - 2284 | 124738.06 |
| Rashan Card Praman Patra | 715.00 | HDFC Bank -760041 | 2682381.00 |
| RASOIYA RASHI | 8063.00 | Jila Sahkari 0424 | 489415.85 |
| Record Talasi Shulk | 24000.00 | Mpgb 00003 | 269818.30 |
| Sahukari Licence Fee | 8000.00 | Mpgb 00009 | 213334.63 |
| Samarpan | 550.00 | Sbi 1939 | 11123130.79 |
| Samekit Kar Baki | 190790.00 | Sbi 4035 | 14505.28 |
| Samekitkar Chalu | 74163.00 | Sbi 5415 | 5465859.96 |
| Samptikar Baki | 257449.00 | Ubi 10914 | 509803.89 |
| Sampti Kar Chalu | 931071.00 | Ubi 11146 | 4161.09 |
| Service Shulk | 115.00 | Ubi 16985 | 88540.36 |
| Shiksha Upkar Baki | 65063.00 | Ubi 36147 | 3340739.03 |
| Shiksha Upkar Chalu | 304080.00 | cash Balance | 2649.00 |
| Shochalay Praman Patra | 400.00 | | |
| Surcharge | 91188.00 | | |
| Tanker Shulk | 900.00 | | |
| Thiya Kshatipurti | 50640.00 | | |
| Truck Thiya | 103009.00 | | |
| Vidhuyt Praman Patra | 14800.00 | | |
| Vigyapan Shulk | 6000.00 | | |
| Vikas Shulk | 445360.00 | | |
| Vivah Panjiyan | 720.00 | | |
| Vyavsay Praman Patra | 27755.00 | | |
| Total | 180976216.43 | Total | 180976216.43 |

For Nagar Parisha Maksi

(Chief Municipal Officer)

Date: 15/06/2021

Place: Bhopal

for M/s GURBANI RAJPOOT & CO.

Chartered Accountants

VEER S. RAJPOOT

(Partner)

UDIN : 21413105AAAAAQ7524



| 01. Axisi Bank 914010041961934 | | | | |
|--------------------------------|-------------------------------|--------|------------|------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 483,866.64 | |
| Cr in Bank but Not Dr in Books | | | | |
| 30/04/2019 | Trf NP 30041903a/25:112124202 | | 127.00 | |
| 07/08/2019 | to Trf 070819 | | 20,328.00 | |
| 17/08/2019 | To Trf | | 1.00 | |
| 06/07/2019 | trf in bank | | 2,633.00 | |
| Balance as per Bank 31/3/2020 | | | | 506,955.64 |
| Total | | | 506,955.64 | 506,955.64 |
| 0.00 | | | | |

| 02 Jila Sahakari Bank 671005000424 | | | | |
|------------------------------------|--------|--------|------------|------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 489,415.85 | 0 |
| Balance as per Bank 31/3/2020 | | | | 489,415.85 |
| Total | | | 489,415.85 | 489,415.85 |
| 0.00 | | | | |

| 03 Narmada Malwa Gramin Bank 016810210000003 | | | | |
|--|--------|------------|------------|------------|
| PARTICULAR | CHQ NO | AMOUNT | Dr | CR |
| Balance as per Book 31/03/2019 | | | 269,818.30 | - |
| Cheque Outstanding (Last Year 2016-2017) | | | 80,602.00 | |
| 09/08/2016 | 10376 | 72,222.00 | | |
| 02/09/2016 | 10393 | 380.00 | | |
| 23/03/2017 | 11183 | 8,000.00 | | |
| Credited By the Bank But not Dr in books (Last Year 2016-2017) | | | 248,768.00 | |
| 03/12/2016 | | 213,328.00 | | |
| 27/03/2018 | | 2,128.00 | | |
| 23/03/2020 cash | | 22,723.00 | | |
| 03/06/2019 TDS Refund for 01684511000 | | 10,589.00 | | |
| Dr in banks but not cr in books (Last Year 2016-2017) | | | | 25,912.00 |
| 31/03/2017 | | 17,912.00 | | |
| Difference Between 27/03/2017 to 29/3/2017 | | 3,500.00 | | |
| NEW TIMES | 11191 | 3,000.00 | | |
| FUL SINGH MAKSHI | 11198 | 1,500.00 | | |
| Balance as per Bank 31/3/2020 | | | | 573,276.30 |
| Total | | | 599,188.30 | 599,188.30 |
| Difference | | 0.00 | | |

| 04 Narmada Malwa Gramin Bank 016810210000009 | | | | |
|--|--------|--------|------------|------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book 31/03/2019 | | | 213,334.63 | - |
| Cr In Bank But Not Dr In Books | | | | |
| 31/08/2019 TDS Refund for 016845110000171 | | | 1,613.00 | |
| 31/08/2019 TDS Refund for 016845110000172 | | | 15,320.00 | |
| 23/03/2020 Cash | | | 6,700.00 | |
| Balance as per Bank 31/03/2020 | | | | 236,967.63 |
| Total | | | 236,967.63 | 236,967.63 |
| 0.00 | | | | |

| 05 STATE BANK OF INDIA 11498105415 | | | | |
|---|--------|--------|--------------|--------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per cash book | | | 5,465,859.96 | |
| As per Statment Diff Found in the June 2016 Last Year 2016-2017 | | | 65,692.00 | |
| As per Statment Diff Found in the June 2016 last Year 2016-17 | | | | 15.00 |
| Balance as per Bank 31/3/2020 | | | | 5,531,566.96 |

| 06 State Bank Of India 53031931939 | | | | |
|--|--------|--------|---------------|------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book 31/03/2020 | | | 11,123,130.79 | - |
| Opening Cash Book Difference Last Year 2016-2017 | | | | 173,978.00 |

Dr in banks but not Cr in books

| | | | | |
|-------------------|--|--|--|-----------|
| 1-Jan-2018 | Amrit khichi ko paid books 8550 and bank me 8850 | | | 300.00 |
| 28/3/18 | Tej Singh Banjara Income tax | | | 16,500.00 |
| 04/09/2019 SALARY | HUKUM SINGH MOHANLAL (RECOVERY KARNA HE) | | | 9,935.00 |

Dr in Books But Not Cr in Bank

| | | | | |
|-------------|------------------------|--|--|------------|
| 31-Mar-2018 | RAJYA VITTAAYOG ANUDAN | | | 845,000.00 |
|-------------|------------------------|--|--|------------|

Cr in Books But Not Dr. in Banks

| | | | | |
|--------------------------|---------------------|---------|-----------|--|
| 8-Jan-2018 | Parshad Salary | 1400*1 | 1,400.00 | |
| 10-Jan-2018 | Parshad Salary | 2800*2 | 5,600.00 | |
| 1-Feb-2018 | SALARY (PARMANANT) | | 6,029.00 | |
| 28-Feb-2018 | Parshad Salary | 2900*2 | 5,800.00 | |
| 1-Mar-2018 | SALARY (PARMANANT) | | 5,461.00 | |
| 5-Mar-2018 | PMAY EXP. | 10000*1 | 10,000.00 | |
| Financial Year 2019-2020 | | | | |
| 04-04-2019 | Master Salary | | 15,599.00 | |
| 04-04-2019 | Master Salary | | 5,752.00 | |
| 04-04-2019 | Salary Exp | | 3,856.00 | |
| 06-05-2019 | Salary Exp | | 200.00 | |
| 06-05-2019 | Master Salary | | 8,224.00 | |
| 03-06-2019 | Master Salary | | 5,756.00 | |
| 05-10-2019 | Master Salary | | 20.00 | |
| 05-10-2019 | Master Salary | | 5,756.00 | |
| 05-10-2019 | Salary Exp | | 26,048.00 | |
| 05-10-2019 | Master Salary | | 8,224.00 | |
| 16-10-2019 | Parshad Salary | | 1,400.00 | |
| 04-12-2019 | Salary Exp | | 2,169.00 | |
| 04-12-2019 | Master Salary | | 5,756.00 | |
| 21-01-2020 | Salary Exp | | 58.00 | |
| 11-02-2020 | Salary Exp | | 2,525.00 | |

Cr in bank But Not Dr in books

| | | | | |
|-------------|--------------------------------|--|--------------|--|
| 15-Jan-2020 | BY TRF OTHERS FROM 98561300155 | | 1,000,000.00 | |
| 17-Jan-2020 | Others trf from 98561300676 | | 8,673.00 | |
| 12-Mar-2020 | Cheque Deposit 270284 | | 164,485.00 | |

| | | | | |
|--------------------------------|--|--|---------------|---------------|
| Balance as per Bank 31/03/2020 | | | | 11,376,208.79 |
| Total | | | 12,421,921.79 | 12,421,921.79 |

0.00

| 07 STATE BANK OF INDIA 11498104035 | | | | |
|------------------------------------|----------------|--------|-----------|-----------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per cash book | | | 14,505.28 | 0 |
| Dr in banks but not cr in books | | | | |
| Last year Outstanding | 9/3/2017 ----- | 326937 | 2,800.00 | |
| Balance as per Bank 31/3/2020 | | | | 17305.28 |
| Total | | | 17,305.28 | 17,305.28 |

0.00

मुख्य नगर पालिका अधिकारी
नगर परिषद मन्सी, जिला शाजापुर



| 08 Union Bank Of India 326702010016985 | | | | |
|---|--------|--------|--------------|--------------|
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 88,540.36 | |
| Cr In Bank but not Dr in Books | | | | |
| 17/01/2020 CPSMS E payment Routing Account Allah20017056506 | | | 300,000.00 | |
| Balance as per Bank 31/3/2020 | | | | 388,540.36 |
| Total | | | 388,540.36 | 388,540.36 |
| 0.00 | | | | |
| 09 Union Bank Of India 326701010036147 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 3,340,739.03 | - |
| Cr in Books But Not Dr in Bank | | | | |
| 28/08/2019 PMAY Exp | | | 100,000.00 | |
| Balance as per Bank 31/3/2020 | | | | 3,440,739.03 |
| Total | | | 3,440,739.03 | 3,440,739.03 |
| 0.00 | | | | |
| 10 Union Bank Of India 326702010010914 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 509,803.89 | - |
| Cr In Bank But Not Dr In Books | | | | |
| 18/03/2020 By SBI Chq 177904 | | | 13,583.00 | |
| Balance as per Bank 31/3/2020 | | | | 523,386.89 |
| Total | | | 523,386.89 | 523,386.89 |
| 0.00 | | | | |
| 11 Union Bank Of India 326702010011146 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 4,161.09 | - |
| Balance as per Bank 31/3/2020 | | | | 4,161.09 |
| Total | | | 4,161.09 | 4,161.09 |
| 0.00 | | | | |
| 12 Canara Bank 5958101002284 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 124,738.06 | |
| Balance as per Bank 31/3/2020 | | | | 124,738.06 |
| Total | | | 124,738.06 | 124,738.06 |
| 0.00 | | | | |
| 13 Canara Bank 5958101002268 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book | | | 8,527,100.00 | |
| Balance as per Bank 31/3/2020 | | | | 8,527,100.00 |
| Total | | | 8,527,100.00 | 8,527,100.00 |
| 0.00 | | | | |
| 14 HDFC Bank 50100305760041 | | | | |
| PARTICULAR | CHQ NO | AMOUNT | DR | CR |
| Balance as per Book 31/03/2020 | | | 2,682,381.00 | |
| Balance as per Bank 31/3/2020 | | | | 2,682,381.00 |
| Total | | | 2,682,381.00 | 2,682,381.00 |
| 0.00 | | | | |

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मुख्य नगर पालिका अधिकारी
नगर परिषद पदरी, जिला शाजापुर



COMPARATIVE CHART

Revised Abstract Sheet for reporting on Audit Paras For Financial Year 2019-20

Name of ULB : NAGAR PARISHAD MAKSI
Name Of Auditor : GURBANI RAJPOOT & CO.

| S. No. | Parameters | Description | | | | Observation in Brief | Suggestions |
|------------------|--------------------|----------------|--------------|----------|--|----------------------|-------------|
| 1 | Audit Revenue | Receipt in Rs. | | | | | |
| | राजस्व कर वसूली | Year 2018-19 | Year 2019-20 | % Growth | | | |
| 1 | संपत्ति कर | 2040851 | 1188520 | -41.76 | Total revenue receipt include last years receivables | Not Satisfactory | |
| 2 | समेकित कर | 292472 | 264953 | -9.41 | | Not Satisfactory | |
| 3 | नगरीय विकास उपकर | 406108.75 | 367860 | -9.42 | | Not Satisfactory | |
| 4 | शिक्षा उपकर | 363898 | 369143 | 1.44 | | Satisfactory | |
| | कुल योग | 3103329.75 | 2190476 | | | | |
| गैर राजस्व वसूली | | | | | | | |
| 1 | भवन भूमि किराया | 182847 | 446826 | 144.37 | Shop Rent included last years receivables | Satisfactory | |
| 2 | जल उपभोक्ता प्रभार | 642745 | 570746 | -11.20 | Include receivables from last years | | |
| | कुल योग | 825592 | 1017572 | | | Not Satisfactory | |
| | महा योग | 3928921.75 | 3208048 | | | | |



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गुरुबानी राजपूत & कंपनी
नगर पारिशद मखी, जिला बालाघाट

NAGAR PARSHAD MAKSI (MP)

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2020

1. Generally the books of accounts of the parishad/municipality are to be maintained on accrual basis by employing double entry accounting system But the ULB/Corporation is maintaining the books accounts by employing mixed system of accounting i. e. partial on cash basis and partial on accrual basis.
2. Parishad/ municipality is following cash basis accounting system therefore 100% fixed assets booked as expenditure by the parishad in the same year hence depreciation was not booked on the fixed assets as per general accounting system i.e.SLM/WDV.
3. We have not found balance sheet in the previous year audit report and the management inform to us that only Income/Expenditure Account and Receipts Payment A/c is prepare in the previous years hence we are unable to prepare Balance Sheet as on 31.03.2020.
3. Cash in Hand and Balance of bank is certified by the CMO as on 31.03.2020 and opening balance as on 01.04.2019 is taken from previous year audit report and the same matched with bank statement as on date. There is Nil cash balance at the end of the year.
4. We suggest that Bank ledger account for all banks should be prepared in the ledger book separately so that proper record to be maintained in the summarized form.
5. The Parishad /municipality is deducting Professional Tax on salary to the employee but the same not depositing in the bank on timely basis.
6. GST on payment made to the contractor not deduction or deduction but not deposited in through challan in the bank and GSTR-7 not file timely basis
7. During the audit of the parishad we have found that some amount of Receipts/Income side of Rs 2,66,94,849.20 and Expenditure/payment side of Rs.3,36,97,775.65 was direct transfer in the banks but not recorded in the cash book. We have recorded in the audit report and booked as receipts and payment side in the statement.(head wise detail annexure attached)

PLACE : BHOPAL
DATE : 15/06/2021

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मुख्य नगर पालिका अधिकारी
नगर पालिक मकसी, जिला बाबानगर

FOR GURBANI RAJPOOT & CO.
CHARTERED ACCOUNTANTS

(Veer S Rajpoot)
Partner
Mem No 413105



ANNEXURE OF NOTES TO ACCOUNTS

Head wise detail for income and expenditure not booked in cash but transaction occurred through bank

| Expenditure/Payment | Amount (Rs.) | Income/Receipts | Amount (Rs.) |
|-------------------------|--------------------|------------------------------|--------------------|
| Bank Charges | 3798.65 | Anudan | 16553066.00 |
| Computer Material Exp | 2750.00 | Building Repaire rev | 1583.00 |
| Computer Work Exp | 13500.00 | Interest FDR | 149690.85 |
| Construction Exp | 7.00 | Interest SB | 553156.35 |
| Consulatncy Exp | 15000.00 | Other Income | 4441.00 |
| Income Tax (TDS) | 221.00 | Pmay Payment Return | 7200000.00 |
| Jal Praday Material Exp | 784.00 | FDR encashed/mature | 2200000.00 |
| Other Exp | 92254.00 | Jalpraday Repaire Exp Return | 1200.00 |
| PMAY Exp | 33500000.00 | Personal Loan Kist Rec | 27662.00 |
| Salary Arrar | 34026.00 | Salary Parshad Rev | 2100.00 |
| Salary Master | 8275.00 | Vahan Repaire Exp | 1950.00 |
| Statue Exp | 300.00 | | |
| Sound and Speaker Exp | 13650.00 | | |
| Vahan Repaire Exp | 13210.00 | | |
| | | | |
| | | | |
| | | | |
| Total | 33697775.65 | Total | 26694849.20 |

Note : The abobe income and expenditure occurred during the year but not booked in the cash book during the same year hence the same recorded and consider in the audit report.

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 31/03/2024
 11/04/2024

